



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

Class 2 contributions

^[F11] Class 2 contributions

- (1) This section applies if an earner is in employment as a self-employed earner in a tax year (the “relevant tax year”).
- (2) If the earner has relevant profits of, or exceeding, the small profits threshold, the earner is liable to pay Class 2 contributions for the relevant tax year at the rate of ^[F2]£2.85 in respect of each week in that year that the earner is in the employment.
- (3) “Relevant profits” means profits, from the employment, in respect of which Class 4 contributions are payable under section 15 for the relevant tax year (or would be payable if the amount of the profits were to exceed the amount specified in subsection (3)(a) of that section in excess of which the main Class 4 percentage is payable).
- (4) The “small profits threshold” is ^[F3]£6,025.
- (5) Class 2 contributions under subsection (2) are to be payable in the same manner that Class 4 contributions in respect of relevant profits are, or would be, payable (but see section 11A for the application of certain provisions in relation to such Class 2 contributions).
- (6) If the earner does not have relevant profits of, or exceeding, the small profits threshold, the earner may pay a Class 2 contribution of ^[F4]£2.85 in respect of any week in the relevant tax year that the earner is in the employment.

Status: Point in time view as at 06/04/2017. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 11 is up to date with all changes known to be in force on or before 15 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (7) No Class 2 contributions are to be paid under this section in respect of any week in the relevant tax year—
- (a) before that in which the earner attains the age of 16, or
 - (b) after that in which the earner attains pensionable age.
- (8) The Treasury may by regulations make provision so that, in relation to an earner, the Class 2 contribution in respect of a week is higher than that specified in subsections (2) and (6) where—
- (a) in respect of any employment of the earner, the earner is treated by regulations made under section 2(2)(b) as being a self-employed earner, and
 - (b) in any period or periods the earner has earnings from that employment and—
 - (i) those earnings are such that (disregarding their amount) the earner would be liable for Class 1 contributions in respect of them if the earner were not so treated in respect of the employment, and
 - (ii) no Class 4 contribution is payable in respect of the earnings by virtue of regulations under section 18(1).
- (9) The Treasury may by regulations—
- (a) modify the meaning of “relevant profits”;
 - (b) provide that Class 2 contributions under subsection (6) may not be paid—
 - (i) if the employment or the earner is of a prescribed description, or
 - (ii) in prescribed circumstances.
- (10) Regulations under subsection (9)(a) may amend this section.
- (11) Regulations under subsection (9)(b) are to be made with the concurrence of the Department.]

Textual Amendments

- F1** Ss. 11, 11A substituted for s. 11 (with effect for the tax year 2015-16 and subsequent tax years) by [National Insurance Contributions Act 2015 \(c. 5\)](#), **Sch. 1 paras. 12, 36**
- F2** Sum in s. 11(2) substituted (6.4.2017) by [The Social Security \(Contributions\) \(Rates, Limits and Thresholds Amendments and National Insurance Funds Payments\) Regulations 2017 \(S.I. 2017/415\)](#), regs. 1(1), **3(a)**
- F3** Sum in s. 11(4) substituted (6.4.2017) by [The Social Security \(Contributions\) \(Rates, Limits and Thresholds Amendments and National Insurance Funds Payments\) Regulations 2017 \(S.I. 2017/415\)](#), regs. 1(1), **3(b)**
- F4** Sum in s. 11(6) substituted (6.4.2017) by [The Social Security \(Contributions\) \(Rates, Limits and Thresholds Amendments and National Insurance Funds Payments\) Regulations 2017 \(S.I. 2017/415\)](#), regs. 1(1), **3(a)**

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